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Attention is directed to the following sections Section 8 (a) $\begin{aligned} & \text { Every person liable to taxation } \\ & \text { under this Act shall, on or be- }\end{aligned}$ very person under this Act shall, on or beeach year, without any notice or demand, deliver in duplicate to the Minister a rede of this
Form ct , or in such other form as Me Minister may prescribe od for which he is liable to tax-
ation. In such retarn the taxation. In such return the tax-
payer shall state an address in payer shall state an address in tiees and other documents to
be mailed or served under this be mailed or served under thi Provides for returns to be made

## Provides for returns to be mad by any "person" suspected being liable to taxation. <br> Section 9

 Penalty for not making returns. Section 10 (b) Penalty for false statement in Statement of auditor, including balance Statement of auditor, including balancesheet and profit and loss account should be for
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